



DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

AGENCY: Department of the Treasury.

ACTION: Notice.

SUMMARY: The Department of the Treasury will submit the following information collection request to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104–13, on or after the date of publication of this notice.

DATES: Comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at OIRA_Submission@OMB.EOP.gov and (2) Treasury PRA Clearance Officer, 1750

Pennsylvania Ave. NW., Suite 8140, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submission(s) may be obtained by calling (202) 927-5331, email at PRA@treasury.gov, or the entire information collection request may be found at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

OMB Number: 1545-0143.

Type of Review: Revision of a currently approved collection.

Title: Heavy Highway Vehicle Use Tax Return.

Form: 2290, 2290-SP, 2290-V, 2290-V(SP).

Abstract: Form 2290 is used to compute and report the tax imposed by section 4481 on the highway use of certain motor vehicles. The information is used to determine whether the taxpayer has paid the correct amount of tax.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 27,120,040.

OMB Number: 1545-0240.

Type of Review: Extension without change of a currently approved collection.

Title: Claim for Refund of Income Tax Return Preparer Penalties.

Form: 6118.

Abstract: Form 6118 is used by preparers to file for a refund of penalties incorrectly charged. The information enables the IRS to process the claim and have the refund issued to the tax return preparer.

Affected Public: Individuals or Households.

Estimated Annual Burden Hours: 11,400.

OMB Number: 1545-0429.

Type of Review: Extension without change of a currently approved collection.

Title: Request for Copy of Tax Return.

Form: 4506.

Abstract: 26 U.S.C. 7513 allows for taxpayers to request a copy of a tax return. Form 4506 is used by a taxpayer to request a copy of a Federal tax form. The information provided will be used for research to locate the tax form and to ensure that the requester is the taxpayer or someone authorized by the taxpayer.

Affected Public: Individuals or Households.

Estimated Annual Burden Hours: 260,000.

OMB Number: 1545-0499.

Type of Review: Extension without change of a currently approved collection.

Title: Simplified Employee Pension-Individual Retirement Accounts Contribution Agreement.

Form: 5305-SEP.

Abstract: This form is used by an employer to make an agreement to provide benefits to all employees under a Simplified Employee Pension (SEP) described in section 408(k). This form is not to be filed with the IRS but to be retained in the employer's records as proof of establishing a SEP and justifying a deduction for contributions to the SEP. The data is used to verify the deduction.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 495,000.

OMB Number: 1545-0768.

Type of Review: Extension without change of a currently approved collection.

Title: TD 7898 - Employers Qualified Educational Assistance Programs.

Abstract: Section 127(a) of the Internal Revenue Code provides that the gross income of any employee does not include amounts paid or expenses incurred by an employer if furnished to the employee pursuant to a qualified educational assistance program. Section 127(b) sets forth the requirements which must be met in order for a program to be a qualified educational assistance program. Among these requirements, section 127(b)(1) requires that a program be a separate written plan of the employer. No advance approval of the plan is required. Employees must be notified of the availability and terms of the program. Pursuant to sec. 6001, substantiation may be required to verify that employees are entitled to exclude the value of such benefits from their gross incomes.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 615.

OMB Number: 1545-0949.

Type of Review: Extension without change of a currently approved collection.

Title: Application for Special Enrollment Examination.

Form: 2587.

Abstract: This information relates to the determination of the eligibility of individuals seeking enrollment status to practice before the Internal Revenue Service.

Affected Public: Individuals or Households.

Estimated Annual Burden Hours: 11,000.

OMB Number: 1545-1029.

Type of Review: Extension without change of a currently approved collection.

Title: Low-Income Housing Credit Disposition Bond or Treasury Direct Account Application.

Form: 8693.

Abstract: Form 8693 is needed per IRC section 42(j)(6) to post bond or establish a Treasury Direct Account and waive the recapture requirements under section 42(j) for certain disposition of a building on which the low-income housing credit was claimed. Internal Revenue regulations § 301.7101-1 requires that the posting of a bond must be done on the appropriate form as determined by the Internal Revenue Service.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 3,589.

OMB Number: 1545-1221.

Type of Review: Extension without change of a currently approved collection.

Title: TD 8376 (EE-147-87) Qualified Separate Lines of Business.

Abstract: The affected public includes employers who maintain qualified employee retirement plans. Where applicable, the employer must furnish notice to the IRS that the employer treats itself as operating qualified separate lines of business and some may request an IRS determination that such lines satisfy administrative scrutiny.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 444.

OMB Number: 1545-1237.

Type of Review: Extension without change of a currently approved collection.

Title: REG-209831-96 (TD 8823) Consolidated Returns--Limitation on the Use of Certain Losses and Deductions.

Abstract: TD 8823 contains final regulations regarding certain deductions and losses, including built-in deductions and losses, of members who join a consolidated group. The regulations provide rules for computing the limitation with respect to separate return limitation year (SRLY) losses, and the carryover or carryback of losses to consolidated and separate return years. The regulations also eliminate the application of the SRLY rules in certain circumstances in which the rules of section 382 of the Internal Revenue Code also apply. The collection of information in this regulation is in §1.1502-21(b)(3). This information is required to ensure that an election to relinquish a carryback period is properly documented, and will be used for that purpose. The collection of information is required to obtain a benefit (relating to the carryover of losses which would otherwise be carried back).

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 2,000.

OMB Number: 1545-1414.

Type of Review: Revision of a currently approved collection.

Title: Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips.

Form: 8846.

Abstract: Employers in food or beverage establishments where tipping is customary can claim an income tax credit for the amount of social security and Medicare taxes paid (employer's share) on tips, other than tips used to meet the minimum wage requirement.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 143,592.

OMB Number: 1545-1487.

Type of Review: Extension without change of a currently approved collection.

Title: Failure To File Gain Recognition Agreements or Satisfy Other Reporting Obligations (TD 9704).

Abstract: Sections 367(e)(1) and 367(e)(2) provide for gain recognition on certain transfers to foreign persons under sections 355 and 332. Section 6038B(a) requires U.S. persons transferring property to foreign persons in exchanges described in sections 332 and 355 to furnish information regarding such transfers.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 2,471.

OMB Number: 1545-1500.

Type of Review: Revision of a currently approved collection.

Title: Pre-Screening Notice and Certification Request for the Work Opportunity and Welfare-to-Work Credits.

Form: 8850.

Abstract: A job applicant completes and signs, under penalties of perjury, the top portion of the form to indicate that he or she is a member of a targeted group. If the employer has a belief that the applicant is a member of a targeted group, the employer signs the other portion of the form under penalties of perjury and submits it to their state workforce agency (SWA) as part of a written request for certification.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 3,242,800.

OMB Number: 1545-1517.

Type of Review: Extension without change of a currently approved collection.

Title: Distributions From an Archer MSA or Medicare+Choice MSA.

Form: 1099-SA.

Abstract: This form is used to report distributions from a medical savings account as set forth in section 220(h).

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 3,618.

OMB Number: 1545-1657.

Type of Review: Extension without change of a currently approved collection.

Title: Revenue Procedure 99-32 -- Conforming Adjustments Subsequent to Section 482 Allocations.

Abstract: This revenue procedure prescribes the applicable procedures for the repatriation of cash by a United States taxpayer via an interest-bearing account receivable or payable in an amount corresponding to the amount allocated under section 482 from, or to a related person with respect to a controlled transaction.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 1,620.

OMB Number: 1545-1660.

Type of Review: Extension without change of a currently approved collection.

Title: Notice 99-43 Nonrecognition Exchanges under Section 897.

Abstract: Notice 99-43 This notice announces a modification of the current rules under Temporary Regulation Sec. 1.897-6T(a)(1) regarding transfers, exchanges, and other dispositions of U.S. real property interests in nonrecognition transactions occurring after June 18, 1980. The new rule will be included in regulations finalizing the temporary regulations.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 200.

OMB Number: 1545-1799.

Type of Review: Extension without change of a currently approved collection.

Title: Notice 2002-69, Interest Rates and Appropriate Foreign Loss Payment Patterns For Determining the Qualified Insurance Income of Certain Controlled Corporations under Section 954(f).

Abstract: This notice provide guidance on how to determine the foreign loss payment patterns of a foreign insurance company owned by U.S. shareholder for purposes of determining the amount of investment income earned by the insurance company that is not treated as Subpart F income under section 954(i).

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 300.

OMB Number: 1545-1817.

Type of Review: Extension without change of a currently approved collection.

Title: Application for United States Residency Certification.

Form: 8802.

Abstract: All requests for U.S. residency certification must be received on Form 8802, Application for United States Residency Certification. This application must be sent to the Philadelphia Service Center. As proof of residency in the United States and of entitlement to the benefits of a tax treaty, U.S. treaty partner countries require a U.S. Government certification that you are a U.S. citizen, U.S. corporation, U.S. partnership, or resident of the United States for purposes of taxation.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 472,380.

OMB Number: 1545-1856.

Type of Review: Extension without change of a currently approved collection.

Title: Consent To Disclosure of Return Information.

Form: 13362.

Abstract: The Consent Form is provided to external applicant that will allow the Service the ability to conduct tax checks to determine if an applicant is suitability for employment once they are determined qualified and within reach to receive an employment offer.

Affected Public: Individuals or Households.

Estimated Annual Burden Hours: 7,664.

OMB Number: 1545-1913.

Type of Review: Extension without change of a currently approved collection.

Title: Payment of Gift/GST Tax and/or Application for Extension of Time To File Form 709.

Form: 8892.

Abstract: Form 8892 was created to serve a dual purpose. First, the form enables taxpayers to request an extension of time to File 709, when they are not filing an individual income tax extension. Second, it serves as a payment voucher for taxpayers, who are filing an individual income tax extension (by Form 4868) and will have a gift tax balance due on Form 709.

Affected Public: Individuals or Households.

Estimated Annual Burden Hours: 7,200.

OMB Number: 1545-1942.

Type of Review: Extension without change of a currently approved collection.

Title: Notice 2005-44, Charitable Contributions of Certain Motor Vehicles, Boats, and Airplanes.

Abstract: The notice provides guidance under new Subsection 170(f)(12) and 6720 regarding how to determine the amount of a charitable contribution for certain vehicles and the related substantiation and information reporting requirements.

Affected Public: Individuals or Households.

Estimated Annual Burden Hours: 3,041.

OMB Number: 1545-1950.

Type of Review: Extension without change of a currently approved collection.

Title: Return by a Shareholder Making Certain Late Elections To End Treatment as a Passive Foreign Investment Company.

Abstract: Form 8621-A is used by certain taxpayer/investors to request ending of their treatment as investing in a Passive Foreign Investment Company. New regulations are being written in support of the new products. The underlying law is in IRC sections 1297 and 1298.

Affected Public: Individuals or Households.

Estimated Annual Burden Hours: 785.

OMB Number: 1545-2215.

Type of Review: Revision of a currently approved collection.

Title: Application for Voluntary Classification Settlement Program.

Form: 8952.

Abstract: Form 8952 was created by the IRS in conjunction with a new program developed to permit taxpayers to voluntarily reclassify workers as employees for federal employment tax purposes and obtain similar relief to that obtained in the current Classification Settlement Program. To participate in the program, taxpayers must meet certain eligibility requirements, apply to participate in VCSP, and enter into closing agreements with the IRS.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 16,745.

Dated: April 27, 2015

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Treasury PRA Clearance Officer

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